

STATE OF NEW MEXICO

TAXATION AND REVENUE DEPARTMENT

**EMPLOYER'S QUARTERLY WAGE, WITHHOLDING AND
WORKERS' COMPENSATION FEE REPORT**



This form may not be submitted in lieu of the Department of Workforce Solutions Form ES903, the Taxation and Revenue Department's Form CRS-1, reporting withholding tax or Form WC-1 (RPD-41054), *Workers' Compensation Fee Return*. **This report and all of the afore mentioned forms can be filed online at <https://ec3.state.nm.us/NMWebFile>.**

Do not submit a photocopy of this form to the Department. Obtain an original from your local district office or download the form from our web site at www.tax.newmexico.gov.

Employers exempt from state unemployment insurance tax must file this form. Employers who are not exempt from state unemployment insurance tax submit Form ES903, *Employer's Quarterly Wage and Contribution Report*, to the Department of Workforce Solutions. **Form TRD-31109, *Employer's Quarterly Wage, Withholding and Workers' Compensation Fee Report*, must be submitted to the Taxation and Revenue Department by the last day of the month following the close of the calendar quarter and can be filed at the same time as Form WC-1. NOTE: See the instructions to this form for information on the due date of the CRS-1 return and withholding tax payment.**

Mail to: New Mexico Taxation and Revenue Department, P.O. Box 2527, Santa Fe, NM 87504-2527. For assistance call (505) 827-0832.

QUARTER ENDING	EMPLOYER'S NAME
FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN)	DBA
CRS IDENTIFICATION NUMBER	ADDRESS CITY / STATE / ZIP

Page <u>1</u> of _____ If additional space is needed, attach the supplemental schedule and complete the page number information on each page.	RETURN TYPE: Check one. <input type="checkbox"/> ORIGINAL <input type="checkbox"/> AMENDED <input type="checkbox"/> SUPPLEMENTAL
TOTAL NUMBER OF EMPLOYEES Enter the number of covered workers (employees) you employed on the last working day of the calendar quarter. Enter zero if none. <input type="text"/>	

1. EMPLOYEE SOCIAL SECURITY NUMBER	2. EMPLOYEE NAME (Last, first and middle initial)	3. GROSS WAGES FOR THIS QUARTER	4. STATE INCOME TAX WITHHELD	5. WC FEE DUE
Enter total of columns 3, 4 and 5, this page.				
Enter total of columns 3, 4 and 5 from this page and all supplemental pages attached to this quarter's report. Enter zero if none.				

I declare that I have examined this return including any accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete.			
Signature of employer or authorized agent		Print name	Date
Title	E-mail address	Phone	

STATE OF NEW MEXICO

TAXATION AND REVENUE DEPARTMENT

Page _____ of _____

**EMPLOYER'S QUARTERLY WAGE, WITHHOLDING AND
WORKERS' COMPENSATION FEE REPORT - Supplemental Schedule**

Quarter ending: _____

Employer's name	Federal employer's account number (FEIN)
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Use this schedule if additional space is needed when filing Form TRD-31109, *Employer's Quarterly Wage, Withholding and Workers' Compensation Fee Report*. Attach all pages of the supplemental schedule to Form TRD-31109 and mail it to the address on the front page of the form. *A quality photocopy of the supplemental schedule may be submitted to the Department.*

1. EMPLOYEE SOCIAL SECURITY NUMBER	2. EMPLOYEE NAME (Last, first and middle initial)	3. GROSS WAGES FOR THIS QUARTER	4. STATE INCOME TAX WITHHELD	5. WC FEE DUE
Enter total of columns 3, 4 and 5, this page.				

STATE OF NEW MEXICO
TAXATION AND REVENUE DEPARTMENT
**EMPLOYER'S QUARTERLY WAGE, WITHHOLDING AND WORKERS'
COMPENSATION FEE REPORT**
Instructions

Who Must File: Beginning January 1, 2006, employers exempt from state unemployment insurance tax must file this form. Employers who are **not** exempt from state unemployment insurance tax must submit Form ES903, *Employer's Quarterly Wage and Contribution Report*, to the Department of Workforce Solutions. Form TRD-31109 may not be submitted in lieu of the Department of Workforce Solutions Form, ES903.

This form, TRD-31109, *Employer's Quarterly Wage, Withholding and Workers' Compensation Fee Report*, must be submitted to the Taxation and Revenue Department by the last day of the month following the close of the calendar quarter. This form and Form WC-1 (RPD-41054), *Workers' Compensation Fee Return* and the workers' compensation fees due may be submitted at the same time. If any due date falls on a Saturday, Sunday or legal holiday, the due date is the next business day. Mail to New Mexico Taxation and Revenue Department, P.O. Box 2527, Santa Fe, NM 87504-2527. For assistance call (505) 827-0832.

How to pay withholding tax and workers' compensation fees. You must report and pay withholding tax on Form CRS-1 on or before the 25th of the month following the close of your report period. A report period may be a calendar month, quarter or semi-annual period. Check your registration certificate to determine whether you are a monthly, quarterly or semi-annual filer. You must report and pay workers' compensation fees on Form WC-1 on or before the last day of the month following the close of a calendar quarter.

Filing online.

This form and Form ES-903, *Employer's Quarterly Wage and Contribution Report*, can be filed online at <https://ec3.state.nm.us/NMWebFile>. Form CRS-1, reporting withholding tax, Form WC-1, *Workers' Compensation Fee Return*, and applicable payments can also be filed online at the same web address. The Department encourages all taxpayers to file electronically. It is safe, secure and saves time.

Completing the top portion of Form TRD-31109, *Employer's Quarterly Wage, Withholding and Workers' Compensation Fee Report*. Enter the employer's Federal Employer Identification Number (FEIN) and CRS Identification Number (CRS ID). Enter the month, day and four-digit year of the last day of the calendar quarter of the report. Complete the name and address block, and check the box to indicate whether the report type is an original, amended or supplemental report. An amended report type is a report submitted to supersede a previously filed original report. A supplemental report type is a report submitted to add to the original or amended report.

Complete the total number of pages included in this report. When additional space is needed to complete the quarters' report, attach completed supplemental schedule(s) and complete the page numbering on each page. Use as many supplemental schedules to Form TRD-31109, *Employer's Quarterly Wage, Withholding and Workers' Compensation Fee Report*, as needed. Enter the number of workers (employees) to whom the Workers' Compensation Fee applies. This is the number of covered employees you employed on the last working day of the calendar quarter. If you have no covered employees, enter zero.

Column Instructions:

In columns 1 and 2, enter the employee's social security number and name. Complete the name by entering the last name first, followed by a comma, the first name and the middle initial. In column 3, enter the gross wages paid to the employee during the quarter. In column 4, enter the amount of New Mexico income tax withheld during the quarter. If a Workers' Compensation Fee was due for the employee, enter the total fees due for the quarter. Include the employer and employee portions or \$4.30 per covered worker (employee).

Completing the report:

At the bottom of Form TRD-31109, and the supplemental schedule(s), enter the sum of the columns 3, 4 and 5. On the first page, also enter the total of columns 3, 4 and 5 from all pages of the form and supplemental schedules attached. Sign and date the report. Include the title, e-mail address and phone number of the employer or authorized agent as requested.

Obtaining a quality paper form:

When filing using a paper return, you must use an original form obtained from your local district office or downloaded from our web site at www.tax.newmexico.gov. Do not use a photocopy of the first page of the report. However, you may use quality photocopies of the supplemental page.